



NOTES FROM THE:

Financial Information Systems Program Office

by Mr D. Roger Herndon

It is indeed a pleasure to once again assume authorship of this column. Our previous Financial Information Systems Program Office Director, Mr Rick Denezza, has departed federal service and accepted a position in the private sector. Under his leadership the SPO made tremendous strides during the first three years of existence, including successfully meeting the challenges of the Year 2000 date rollovers. Mr Denezza's foresight and leadership has placed the SPO on an aggressive schedule to meet the ever changing and demanding needs of the Air Force and DoD financial community. In addition to satisfying Air Force requirements, the SPO must also integrate those requirements into planned DFAS initiatives to implement DoD level standard financial systems in the areas of financial management, travel, accounts payable, and payment systems. I look forward to working with you for many years to come as we face the challenges of the future. I would like to take this opportunity to provide you updates on two of our major initiatives, the MicroBased Budget Automated System (MicroBAS) and the Standard Materiel Accounting System (SMAS).

MicroBAS. The Budget Systems Division of the Financial Information Systems Program Office and the Standard Systems Group Software Factory are currently working on upgrading the MicroBAS to version 3.0. The new release upgrades the application from a 16-bit to a 32-bit software environment, corrects the documented deficiency reports from the fielded system (version 2.2x), and includes many new enhancements.

Version 3.0 is scheduled for worldwide release on 25 July 2000 and will provide the Air Force Financial Management community a very powerful execution financial analysis tool. Perhaps the best timesaving enhancement is the Slidemaker module's upgrade to query multiple fund codes instead of a single fund code. Combined with an Advanced Filter (which uses BOOLEAN logic), this expanded functionality will provide installation/unit and Major Command Financial Analysis operations the ability to retrieve all the data necessary for a Financial Management Board in a matter of seconds. The resulting report data can be output to Microsoft Excel file format and then linked to PowerPoint for instant updating of fund status charts and graphs. In a recent test, we constructed 198 lines of queries on a single slide and retrieved information from more than 56 fund codes, 30 Operating Agency

Codes/Operating Budget Account Numbers (OACs/OBANs), and 12 fiscal years from a database containing over more than 36,000 records in 13 seconds! This data was saved to Excel and updated a 40 slide PowerPoint briefing in less than 8 seconds. We have coined this new capability "the less than one minute" Financial Management Board briefing. Do we have you interested?

In another exciting development, the Financial Plan module will have an internal word processor capability with spell-checker. This functionality will eliminate incompatibility problems with Microsoft Word and Windows operating systems. A primary benefit of this upgrade is the retaining of the narrative data into the MicroBAS database which will support the export of narrative from Resource Advisor to Financial Analyst to Major Command (not available in Version 2.2).

The upgrade to 32-bit technology gives the application the capability to download files exceeding 16 megabytes. MicroBAS users will enjoy the benefit of virtual unlimited file-size—a significant enhancement for MAJCOM budget analysts.

The Detail Listings module's new Drill Down functionality will provide Financial Analysts and Accounting personnel a quick-research capability for tracking problems from Address Directories to Open Document Listings and from Open Document Listings to Selective Transaction History listings.

All of us in the MicroBAS Program Office are very excited about benefits that this upgrade will provide to the Air Force Financial Management community.

Standard Materiel Accounting System (SMAS). The Chief Financial Officer's Act of 1990 mandated a government-wide financial information structure. Transitioning to the US Standard General Ledger (SGL) and to Moving Average Cost (MAC) inventory valuation accounting procedures is the next step in the DFAS-DE effort to move the SMAS into compliance with Federal Financial Management Requirements (FFMR). As of October 2000, SMAS will incorporate the US SGL and will accommodate MAC inventory valuation. The US SGL contains both proprietary accounts and budgetary accounts. Proprietary accounts record updates to assets, liabilities, revenue, expenses, gains and losses, and the resulting net position for an agency. Their pur-

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pose is to record the operating performance of an agency. Budgetary accounts reflect the source and status of budgetary authority. Budgetary accounts allow agencies to track and control budgetary resources. Transactions processed by SMAS may update proprietary accounts, budgetary accounts, or both. The change to the US SGL provides SMAS with the accounting means to comply with the Federal Accounting Standards Advisory Board Statement of Federal Financial Accounting Standards number 3, Accounting for Inventory and Related Property (27 October 1993). Inventory shall be categorized as (1) inventory held for sale, (2) inventory held in reserve for future sale, (3) excess, obsolete and unserviceable inventory, or (4) inventory held for repair.

The change to the Standard Base Supply System (SBSS) to move from Latest Acquisition Cost (LAC) to MAC for the General Support Division was an AF/IL initiative. The purpose of the change was to eliminate the inventory fluctuations caused by price changes being reported to SMAS. Instead, inventory valuation will be based on the total actual cost of the inventory on hand. The change was a coordinated effort between AF/ILS and DFAS-DE/ALW.
